

TITLE 316 - NEBRASKA DEPARTMENT OF REVENUE  
Chapter 58 Tobacco Product Manufacturers

Reg-58-005 Requirement of Quarterly Payments

005.01 A nonparticipating manufacturer is required to make the escrow payments owed under §69-2703(2) in quarterly installments during the year in which the sales covered by such deposits are made under any of the circumstances enumerated in 005.02.

005.02 The circumstances under which escrow payments shall be required to be made in quarterly payments include any one of the following:

005.02A Such quarterly installments are required by a nonparticipating manufacturer during the first calendar year in which it is on the directory established by §69-2706(2).

005.02B Such quarterly installments are required by a nonparticipating manufacturer if such manufacturer has failed to make a complete escrow deposit for any calendar year as required by §69-2703.

005.02C Such quarterly installments are required by a nonparticipating manufacturer if such manufacturer has failed to fully pay a judgment, including civil penalties, ordered under §69-2703 or §69-2709.

005.03 When required, quarterly installment payments shall be made into the manufacturer's qualified escrow account, established pursuant to an escrow agreement approved or submitted for approval to the Attorney General, on or before the date which is thirty days after the end of the calendar quarter.

005.04 The manufacturer required to make quarterly payments shall submit written proof of the deposit, such as a copy of the bank deposit slip or bank account statement, to the Attorney General's office within 10 days after the quarterly deposit deadline.

005.05 Upon the request of the Tax Commissioner, the manufacturer required to make quarterly payments shall promptly submit proof of the number of units sold in the State of Nebraska during the calendar quarter at issue and such other information as may be required to determine the adequacy of the amount of the quarterly installment.

005.06 A tobacco product manufacturer required to make a quarterly installment payment into escrow that fails to fully and timely make such deposit shall be removed from the Directory, pursuant to the procedures set forth Reg-58-004.07.

(Section 69-2708(4), R.S.Supp., 2003. December 29, 2003.)